

**HOUSE BILL NO. 1464**

Introduced by

Representatives Steiner, J. Nelson, D. Ruby

Senator Kreun

1 A BILL for an Act to amend and reenact subsection 1 of section 39-04-19.2 and  
2 sections 57-43.1-02 and 57-43.2-02 of the North Dakota Century Code, relating to electric and  
3 plug-in hybrid vehicle road use fees and the tax imposed on motor vehicle fuels and special  
4 fuels; and to provide an effective date.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1. AMENDMENT.** Subsection 1 of section 39-04-19.2 of the North Dakota  
7 Century Code is amended and reenacted as follows:

8 1. In addition to all other fees required under this chapter for registration of a motor  
9 vehicle, the department shall collect at the beginning of each annual registration  
10 period:

- 11 a. An electric vehicle road use fee of one hundred ~~twenty~~twenty-five dollars for each  
12 electric vehicle registered.
- 13 b. A plug-in hybrid vehicle road use fee of ~~fifty~~fifty-two dollars for each plug-in hybrid  
14 vehicle registered.
- 15 c. An electric motorcycle road use fee of ~~twenty~~twenty-one dollars for each electric  
16 motorcycle registered.

17 **SECTION 2. AMENDMENT.** Section 57-43.1-02 of the North Dakota Century Code is  
18 amended and reenacted as follows:

19 **57-43.1-02. Tax imposed on motor vehicle fuels.**

- 20 1. Except as otherwise provided in this section, a tax of ~~twenty-three~~twenty-five~~twenty-six~~  
21 cents per gallon [3.79 liters] ~~through June 30, 2022, and twenty-seven cents per gallon~~  
22 ~~[3.79 liters] thereafter~~ is imposed on all motor vehicle fuel sold or used in this state.

- 1        2.    A refiner, supplier, or distributor shall remit the tax imposed by this section on motor  
2            vehicle fuel used, on the wholesale distribution of motor vehicle fuel to a retailer, and  
3            on direct sales of motor vehicle fuel to a consumer.
- 4        3.    The tax imposed by this section does not apply on a sale by a supplier to another  
5            supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another  
6            distributor, on an export, or on a sale to an exempt consumer.
- 7        4.    The person required to remit the tax imposed by this section shall pass the tax on to  
8            the retailer and to the consumer. A retailer who paid the tax to the supplier or  
9            distributor shall pass the tax on to the consumer.
- 10       5.    The person required to remit the tax imposed by this section shall pay the tax to the  
11           commissioner by the twenty-fifth day of the calendar month after the month during  
12           which the motor vehicle fuel was sold or used by the person. When the twenty-fifth day  
13           of the calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the  
14           first working day after the Saturday, Sunday, or legal holiday. When payment is made  
15           by mail, the payment is timely if the envelope containing the payment is postmarked  
16           by the United States postal service or other postal carrier service before midnight of  
17           the due date.
- 18       6.    The commissioner shall pay over all of the money received during each calendar  
19           month to the state treasurer.

20        **SECTION 3. AMENDMENT.** Section 57-43.2-02 of the North Dakota Century Code is  
21 amended and reenacted as follows:

22        **57-43.2-02. Tax imposed.**

- 23        1.    Except as otherwise provided in this chapter, an excise tax of  
24           ~~twenty-three~~~~twenty-five~~~~twenty-six~~ cents per gallon [3.79 liters] ~~through June 30, 2022,~~  
25           ~~and twenty-seven cents per gallon [3.79 liters] thereafter~~ is imposed on the sale or  
26           delivery of all special fuel sold or used in this state. For the purpose of determining the  
27           tax upon compressed natural gas and liquefied natural gas under this section, one  
28           hundred twenty cubic feet [3.40 cubic meters] of compressed natural gas, and one  
29           and seven-tenths gallons [6.44 liters] of liquefied natural gas is equal to one gallon  
30           [3.79 liters] of other special fuel.

- 1        2. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section on  
2            special fuel used and on direct sales of special fuel to a customer.
- 3        3. The tax imposed by this section does not apply on sales by a supplier to another  
4            supplier, on a sale by a supplier to a distributor, on a sale by a distributor to another  
5            distributor, on a sale by a distributor to a retailer, on an export, or on a sale to an  
6            exempt consumer.
- 7        4. The person required to remit the tax imposed by this section shall pass the tax on to  
8            the customer.
- 9        5. The person required to remit the tax imposed by this section shall pay the tax to the  
10           commissioner by the twenty-fifth day of the calendar month after the month during  
11           which the special fuel was sold or used by the person. When the twenty-fifth day of the  
12           calendar month falls on a Saturday, Sunday, or legal holiday, the due date is the first  
13           working day after the Saturday, Sunday, or legal holiday. When payment is made by  
14           mail, the payment is timely if the envelope containing the payment is postmarked by  
15           the United States postal service or other postal carrier service before midnight of the  
16           due date.
- 17       6. The commissioner shall pay over all of the money received during each calendar  
18           month to the state treasurer.

19        **SECTION 4. EFFECTIVE DATE.** Sections 2 and 3 of this Act are effective for taxable  
20 events occurring after June 30, 2021.